

Estimated Fiscal Impact of Bill # SB 65 Date February 23, 2009Short Title Amendments to Property Tax Notice, Public Hearing, and Resolution ProvisionsContact Cathy Ann DudleyTitle MSP Budget and Property Tax SpecialistAgency Utah State Office of EducationPhone 801.538.7667**Short Form**

Use only when there is no appropriation needed for state agencies, and no fiscal impact on state revenues, local governments, businesses, or individuals.

If the bill looks like it should have a fiscal note, explain why it does not. For example, a bill might put into code something that is already current practice.

Attachments welcome.

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | State agencies will not require an appropriation to implement the bill. |
| <input type="checkbox"/>            | There is no fiscal impact on local governments.                         |
| <input checked="" type="checkbox"/> | There is no fiscal impact on businesses                                 |
| <input checked="" type="checkbox"/> | There is no fiscal impact on individuals.                               |
| <input checked="" type="checkbox"/> | The bill will not affect revenues.                                      |

Explain why this bill has no fiscal impact.

**A. What parts of the bill cause fiscal impact?**

Cite specific sections or line numbers.

**B. Which program gets the appropriation?**

(Approp. Unit Code)

(To appropriate to an additional program use an additional form.) This is \_\_\_\_ of \_\_\_\_.

**C. Work Notes: Assumptions, calculations & what are we buying?**

Assume that a legislator calls you in to explain how you came up with your fiscal impact and these are the only notes you get to take with you.

List all costs. Identify one-time and ongoing costs. Detail FTE impacts.

Do not say, "\$50,000 in Current Expense." Be very specific about what \$50,000 will buy.

Attachments encouraged.

This bill repeals UCA 59-2-918, amends UCA 59-2-919, and makes technical changes in other parts of the Utah Code. The major change is to calendar year entities in which they may provide a notice by mail on or no earlier than 14 days before the date the treasurer furnishes the property tax notice to property owners. This notice will inform property tax owners of the calendar year taxing entity's desire to seek a tax rate that exceeds the calendar year taxing entity's certified tax rate before the calendar year taxing entity conducts the public hearing.

If a calendar year entity provides that notice, the notice shall be mailed to each owner of property within the calendar year taxing entity and listed on the assessment roll.

# Fiscal Impact Tables

Current Budget Year  
FY 2009

Coming Budget Year  
FY 2010

Future Budget Year  
FY 2011

D. If this is a revenue bill, show impacts here. (Select funds from drop-down menu.)

<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

E. Show Costs to Implement the Bill by Fund (Select funds from drop-down menu.)

<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

F. Show Costs to Implement the Bill by Expense Category.

Personal Services			
Travel			
Current Expense			
DP Current Expense			
DP Capital Outlay			
Capital Outlay			
Other/Pass Thru			
<b>Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

G. How will the bill impact local governments?

Your estimate of the bill's impact on local governments.

Attachments welcome.

This bill would impact calendar entities (NOT school districts) by giving them options if they desire to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate.

There may be increased mailing costs to those calendar year entities.

H. How will the bill impact businesses?

Your estimate of the bill's impact on businesses.

Attachments welcome.

I. How will the bill impact individuals?

Your estimate of the bill's impact on individuals.

Attachments welcome.